

## **Non-Secure Attendant Care Shelter**

### **Department of Health and Social Services – Program 22**

#### **I. PROGRAM OBJECTIVES**

The primary objective of this program is to provide alternatives to placing youth in adult jails, lockups, and juvenile detention centers. The Division purchases services with 100% Federal funds for youth in need of care other than detention, as provided under AS 47.14.010 and 47.14.100. These grants are funded solely with federal dollars.

#### **II. PROGRAM PROCEDURES**

In 1980, congress amended the Federal Juvenile Justice and Delinquency Prevention Act (JJDP Act) to mandate the removal of children from adult jails for state receiving Federal funding under the Act. Upon receipt of Federal funds, the Division of Juvenile Justice issues a request for proposals for Non-Secure Attendant Shelter Care on a community basis through non-profit organizations or a political subdivision meeting the requirements of 7 AAC 78.030.

#### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

##### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

###### Compliance Requirements

Keeping youth following arrest out of adult jails and lockups and Youth Correctional Facilities, provide appropriate alternative care to youth who have been arrested but who do not require detention to protect themselves or others, or for whom at the time of arrest do not have a parent, guardian, or responsible adult to whom they can be released or to care for youth awaiting court appearance and no other placement is available.

###### Suggested Audit Procedures

###### **Review:**

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

#### Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

#### Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

### B. ELIGIBILITY

#### Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

#### Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

### C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

#### Compliance Requirement

There are no matching or level of effort requirements, unless specified in the appropriate legislation or grant/contract documents.

### D. REPORTING REQUIREMENTS

#### Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

#### Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and

- That expenditure are within the budget limits or contract provisions.

#### Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

#### Suggested Audit Procedure

- Review audited financial statements for compliance with above

#### Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

#### Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

### E. SPECIAL TESTS AND PROVISIONS

#### Compliance Requirement

The agency must act upon any recommendations made by program site review.

#### Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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